



Audit of Emergency Medical Services

Inspector General Department
Gary J. Cooney, Clerk of the Circuit Court & Comptroller
Audit Report

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Inspector General Department

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Board of County Commissioners

The review of the Office of Emergency Medical Services identified in the 2020 Audit Plan is complete.

Overall, the controls in place are well-designed and operating as intended. Opportunities for improvement are identified in this report.

We appreciate the cooperation and assistance provided by everyone during the course of this audit.

Respectfully submitted,

Terri W. Freeman
Inspector General

cc: Gary J. Cooney, Clerk of the Circuit Court & Comptroller
Denise Bell, Chief Deputy Clerk
Jennifer Barker, County Manager
Tommy Carpenter, Assistant County Manager
Jerry Smith, Office of Emergency Medical Services Director

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Scope and Objective

The objective of this audit was to assess the design of controls implemented by the Office of Emergency Medical Services (EMS) in the following processes to mitigate significant risks and test the controls to determine if they are functioning as designed. The focus of this review was reputation, operations, financial, compliance and third party risks.

- Manage Compliance with External Requirements
- Manage Controlled Substances:
 - Inventory Management
 - Manage Physical Access
- Manage Human Resources:
 - Training & Development
 - Maintain Skills & Competencies
- Manage Patient Care Reports (Charges)
- Manage Outsourced Services Patient Billing, Account Management
- Manage Policies & Procedures
- Manage Quality Assurance Program

This is the first report in an audit series covering EMS. The remaining reports are expected to be published within the next two calendar years.

In order to meet the audit objective, various audit tests were conducted which included discussions and interviews with management and staff, reviews of related policies, procedures and other related documents, and observations of field staff and processes from October 1, 2019 through September 30, 2020.

Overall Conclusion

Overall, internal controls are well designed and functioning as intended. Opportunities for improvement are included at the end of this report.

The quality assurance program and management of outsourced patient billing and account management processes, in particular, are functioning at a capable level of maturity.

EMS maintains a Continuous Quality Improvement Plan to monitor compliance to requirements set forth in Chapter 401, Florida Statutes, titled 'Medical Telecommunications and Transportation' and Florida Administrative Code Chapter 64J-2 titled 'Trauma.' This plan was also implemented to identify

real time, ongoing improvements in prehospital care to continually enhance the care and services that patients receive. For every call, EMS staff complete a Patient Care Report (PCR). The PCR not only plays a critical role in the assessment of patients' health needs and their subsequent treatment, it also captures information for billings. EMS staff — other than those who provide the care — conduct reviews to ensure the completeness and accuracy of the PCRs before sending the information to the billing company.

EMS outsources the billing function to a company that specializes in ambulance billing and account management. The company monitors federal and state rules, regulations and laws to ensure compliance within these processes. EMS ensures the company meets their contract requirements and performance measures through regular monitoring and an annual business review. Billings generated by the company are monitored by EMS staff for accuracy, completeness and timeliness and for medical trends and irregularities. Monitoring the billing company's controls over data confidentiality and system availability on an ongoing basis — as identified in the second item in the Opportunities for Improvement section of this report — will move this process up to an optimizing maturity level.

Background

The mission of the Office of Emergency Medical Services (EMS) is to serve the communities in Lake County by providing exceptional patient care and customer service. It was created to provide quality and community based emergency medical services. EMS operates Advanced Life Support ambulance units throughout Lake County. In October 2018, Lake Emergency Medical Services transitioned into the county organization to provide more efficient and cost-effective medical services to the citizens of Lake County.

Opportunities for Improvement

1. Out-of-date Policies and Procedures

EMS developed a comprehensive Policy and Procedures manual but it has not been updated since December 30, 2016. Since that time, EMS transitioned to the County, which is a significant change. Without current procedures, there is a risk that staff will lack sufficient knowledge to do their jobs effectively, efficiently and safely.

Agreed Upon Action Plan: EMS leadership is conducting a complete procedure review and is currently in the process of revising all procedures to comply with the appropriate County policy and the rules from regulating agencies. Additionally, EMS leadership will work with Fire Rescue leadership to develop procedures to enhance the alignment of the two offices.

Target Completion Date: October 1, 2023

2. Billing Contract Review

Necessary clauses were included in the contract with the billing company; however, a System and Organization Controls for Service Organizations Internal Control Report Type II (SOC 2) report for the company was not obtained and reviewed. A SOC 2 report, which was created by the American Institute of Certified Public Accountants (AICPA), provides an independent, expert opinion on the design and execution of the security, availability and confidentiality controls managed by a company. Without proper controls, patients' personal information could be accessed, causing risk to patients and penalties and embarrassment to the County, and the billing system could become unavailable for an extended period of time.

Agreed Upon Action Plan: The SOC1 report was received and shared with the Inspector General's Office. Received confirmation March 21, 2022, that the report provided is sufficient.

Completed: March 21, 2022

3. Unsecured Controlled Substances

The keys to controlled substance lockers were not secured when ambulances were put in 'Out of Service' status. There is a risk that controlled substances could be stolen and penalties or fines imposed by the State under Chapter 401, Florida Statutes, and Florida Administrative Code Chapter 64J-1.

Agreed Upon Action Plan: This item had previously been identified by EMS leadership. The Board of County Commissioners approved the purchase of CompX electronic lock systems on September 15, 2020. Each paramedic is provided a unique passcode to access the CompX system to obtain controlled substances. This provides an audit trail of who specially accessed the system and when. These new systems have been installed in all ambulances, both EMS and Fire Rescue eliminating any keys for controlled substance access. CompX lock systems will be installed in all future ambulances as well as Public Safety Supervisor vehicles as appropriate. The CompX electronic lock system is a Wi-Fi internet connected device which is controlled by a hub at EMS Administration. This allows for immediate termination of access to controlled substances by employees who are no longer a part of the EMS system of Lake County.

Completed: February 2022

4. Expired Controlled Substances Destruction Process

After controlled substances expire, they are shipped to a vendor for destruction. The verification and packaging of these expired units to be destroyed is completed by one person. With only one person conducting the process, there is a risk of undetected human error or theft or that person could be falsely accused of theft.

Agreed Upon Action Plan: The legal process for the destruction of controlled substances requires the signature of both individuals who have the power of attorney from the Medical Director to order, to dispense, and to destroy controlled substances. This process will now involve a third, non-certified, Office of EMS staff member to verify controlled substances to be destroyed, thereby mitigating human error, diversion or collusion.

Completed: March 2022

5. Patient Privacy Notices

Patient privacy notices are required to be provided to patients under the Health Insurance Portability and Accountability Act and the billing contract's scope of services. During testing, it was identified that both the billing company and the EMS ESO reporting system were not consistently issuing privacy notices due to system configuration issues. Notices from the billing company were not being sent if an account was paid in full within 35 days. Additionally, during the conversion to the ESO reporting system, the notice was inadvertently dropped from the signature page.

Agreed Upon Action Plan: The current EMS billing vendor had transitioned to a new software. It was discovered that if an account's balance was paid in full before the Notice of Privacy Practice (NPP) was sent out, the notice wasn't being sent. This was fixed immediately to send NPP to ALL patients regardless of account status. The vendor corrected for all other clients as well. ESO was corrected

immediately by Office of EMS staff along with a notice the NPP is also available on the County website which is ADA compliant.

Completed: Both issues were corrected immediately upon discovery during the audit process.

6. Required Documentation

Testing was conducted related to ACLS (Advanced Cardiac Life Support) licenses and controlled substance vehicle logs. Some instances of noncompliance were observed as noted in the following:

- a. An ACLS license could not be presented upon request as is required under Sections 401.27(1) and 401.281, Florida Statutes.
- b. Some entries on Controlled Substance Vehicle logs were not complete or legible as required by Florida Administrative Code Chapter 64J-1 and EMS Policy 4-12.

Agreed Upon Action Plan: EMS leadership will continuously remind staff of requirements. Field supervision will increase spot checks of individuals and required documents. Staff found to be noncompliant will be corrected/coached to eliminate further instances of noncompliance and ultimately progressive discipline will occur when appropriate.

Completed: March 2022